JAMES H. TULLY JR., PRESIDENT THOMAS H. LYNCH FRANCIS R. KOENIG JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

November 7, 1980

Emilio Lebate 16 Bay 38th St. Brooklyn, NY 11224

Dear Mr. Lebate:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

John F. Kongy

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

Emilio Lebate

DEFAULT ORDER

80-C-32

for Redetermination of Deficiency or for Refund of :

NYS & NYC Income Tax under Article 22 & 30

of the Tax Law for the Year 1976.

Petitioner(s) Emilio Lebate filed a petition for redetermination of deficiency or for refund of NYS & NYC Income Tax under Article 22 & 30 of the Tax Law for the Year 1976. File No. 27040.

A pre-hearing conference on the petition was scheduled before Frank Fleury, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Wednesday, May 7, 1980 at 2:45 p.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Emilio Lebate be and the same is hereby denied.

> **DEFAULT ORDER** ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK NOVEMBER 7, 1980